

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re:)
) Chapter 11
)
DELPHI CORPORATION, et al.,) Case No. 05-44481 (RDD)
)
)
)
Debtor.) (Jointly Administered with Delphi
) Automotive Systems, LLC, Case
) No. 05-44640)
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**NOTICE REGARDING TRANSFER OF CLAIM
PURSUANT TO FEDERAL RULE OF BANKRUPTCY PROCEDURE 3001(e)(2)**

1. TO: **MERRILL LYNCH CREDIT PRODUCTS, LLC** ("Transferor")
4 World Financial Center, 7th Floor
New York, New York 10080
Attn: Christopher Moon
Phone: (212) 449-4969
Fax: (646) 736-5217
2. Your general unsecured claim against Delphi Automotive Systems, LLC (or any of its operating subsidiaries), a debtor and debtor-in-possession in the above-captioned case, as evidenced by proof of claim No. 14135, in the amount of \$1,377,687.00 (such proof of claim, as amended, attached hereto as Exhibit A), has been transferred, pursuant to the terms of the Evidence of Transfer of Claim (attached hereto as Exhibit B), to Transferee, its successors and assigns, with offices located at:

SPECIAL SITUATIONS INVESTING GROUP, INC. ("Transferee")
c/o Goldman, Sachs & Co.
85 Broad Street – 27th Floor
New York, NY 10004
Attn: Al Dombrowski
Phone: (212) 357-5126
Fax: (212) 902-4103

All distributions and notices regarding the transferred portion of the claim should be sent to the Transferee at the instructions attached in Exhibit C.

3. No action is required if you do not object to the transfer of your claim. However, **IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN 20 DAYS OF THE DATE OF THIS NOTICE, YOU MUST:**

-- **FILE A WRITTEN OBJECTION TO THE TRANSFER** with:

United States Bankruptcy Court
Southern District of New York
Attn: Clerk of Court
Alexander Hamilton Custom House
One Bowling Green
New York, NY 10004-1408

-- **SEND A COPY OF YOUR OBJECTION TO THE TRANSFEREE.**

-- Refer to **INTERNAL CONTROL NO.** _____ in your objection and any further correspondence related to this transfer.

4. If you file an objection, a hearing will be scheduled. **IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFEREE WILL BE SUBSTITUTED FOR THE TRANSFEROR ON OUR RECORDS AS A CLAIMANT IN THIS PROCEEDING.**

CLERK

FOR CLERK'S OFFICE USE ONLY:

This notice was mailed to the first named party, by first class mail, postage prepaid on _____, 2006.

INTERNAL CONTROL NO. _____

Copy: (check) Claims Agent ____ Transferee ____ Debtor's Attorney ____

Deputy Clerk

EXHIBIT A

PROOF OF CLAIM NO. 14135

FORM B10 (Official Form 10) (04/05)

UNITED STATES BANKRUPTCY COURT <u>Southern</u> DISTRICT OF <u>New York</u>		PROOF OF CLAIM
Name of Debtor <u>Delphi Automotive Systems LLC</u>		Case Number <u>05-44640</u>
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): <u>SPCP Group, LLC, as assignee of:</u> <u>Energy Conversion Systems Company</u>		<input checked="" type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
Name and address where notices should be sent: <u>Two Greenwich Plaza, 1st Floor</u> <u>Greenwich, CT 06830</u> <u>Attn: Brian Jarman</u> <u>e-mail: bjarman@silverpointcapital.com</u> <u>Telephone number: (203) 542-4032</u>		THIS SPACE IS FOR COURT USE ONLY
Account or other number by which creditor identifies debtor: <u>See Attached</u>		
1. Basis for Claim <input checked="" type="checkbox"/> Goods Sold / Services Performed <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input type="checkbox"/> Money Loaned <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____		Check here <input type="checkbox"/> replaces a previously filed claim, dated: _____ <input checked="" type="checkbox"/> amends <u>Not available due to Backlog</u>
2. Date debt was incurred: <u>1/28/03 - 11/06/05</u>		3. If court judgment, date obtained:
4. Total Amount of Claim at Time Case Filed: \$ <u>1,036,543.35</u> (unsecured) <u>382,589.82</u> (secured) <u>1,424,133.17</u> (Total) If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____		7. Unsecured Priority Claim. <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ <u>382,589.82</u> Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). *Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-day limits apply to cases filed on or after 4/20/05. Pub. L. 109-8.
6. Unsecured Nonpriority Claim \$ <u>1,036,543.35</u> <input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		THIS SPACE IS FOR COURT USE ONLY
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
Date <u>7/28/06</u>	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <u>M Gatto</u> Michael A. Gatto Authorized Signatory	

**EXHIBIT A TO
ASSIGNMENT OF CLAIM**

EVIDENCE OF TRANSFER OF CLAIM

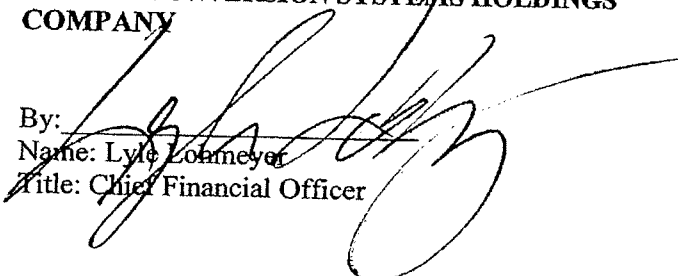
TO: THE DEBTOR AND THE BANKRUPTCY COURT

For value received, the adequacy and sufficiency of which are hereby acknowledged, **ENERGY CONVERSION SYSTEMS HOLDINGS COMPANY** ("Assignor") hereby unconditionally and irrevocably sells, transfers and assigns to **SPCP GROUP, L.L.C.**, as agent for Silver Point Capital Fund, L.P. and Silver Point Capital Offshore Fund, Ltd., ("Assignee") all of its right, title, interest, claims and causes of action in and to, or arising under or in connection with, claims in the aggregate amount of \$1,603,515 (the "Assigned Claim"), against Delphi Automotive Systems LLC, a wholly-owned subsidiary of Delphi Corp. ("Debtor"), the debtor-in-possession in Case No. 05-44640 (the "Case") under Chapter 11 of the Bankruptcy Code (11 U.S.C. § 101 et. seq.) (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), and any and all proofs of claim filed by Assignor with the Bankruptcy Court in respect of the foregoing claim.

Assignor hereby waives any objection to the transfer of the Assigned Claim to Assignee on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Assignor acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Assignor transferring to Assignee the foregoing claim and recognizing the Assignee as the sole owner and holder of the Assigned Claim. Assignor further directs the Debtor, the Bankruptcy Court and all other interested parties that all further notices relating to the Assigned Claim, and all payments or distributions of money or property in respect of claim, shall be delivered or made to the Assignee.

IN WITNESS WHEREOF, this Evidence of Transfer of Claim is executed on December 29, 2005.

**ENERGY CONVERSION SYSTEMS HOLDINGS
COMPANY**

By: 
Name: Lyle Lohmeyer
Title: Chief Financial Officer

FORM B10 (Official Form 10) (04/05)

UNITED STATES BANKRUPTCY COURT <u>Southern</u> DISTRICT OF <u>New York</u>		PROOF OF CLAIM
Name of Debtor <u>Delphi Corporation</u>		Case Number <u>05-44481</u>
<small>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</small>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): <u>Energy Conversion Systems</u>		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
Name and address where notices should be sent: <u>Energy Conversion Systems Holdings, LLC</u> <u>5520 Dillard Drive, Suite 260</u> <u>Cary, NC 27518</u> Telephone number: <u>919-647-9803</u>		
Account or other number by which creditor identifies debtor: <u>See attached</u>		Check here <input type="checkbox"/> replaces if this claim a previously filed claim, dated: _____ <input type="checkbox"/> amends
1. Basis for Claim <input checked="" type="checkbox"/> Goods Sold / Services Performed <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input type="checkbox"/> Money Loaned <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____ <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div> <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date) </div> </div>		
2. Date debt was incurred: <u>Open Invoices from 1/28/2003 to 11/6/2005</u>		3. If court judgment, date obtained: _____
4. Total Amount of Claim at Time Case Filed: \$ <u>1,036,543.35</u> (unsecured) - <u>387,589.82</u> (secured) = <u>1,424,133.17</u> (Total) If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____		7. Unsecured Priority Claim. <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ <u>387,589.82</u> Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). <small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-day limits apply to cases filed on or after 4/20/05. Pub. L. 109-8.</small>
6. Unsecured Nonpriority Claim \$ <u>1,036,543.35</u> <input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		THIS SPACE IS FOR COURT USE ONLY
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
Date	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

ENERGY CONVERSION SYSTEMS HOLDINGS, LLC

Delphi Bankruptcy Claim CASE # 05-44481

CLAIM SUMMARY

Unsecured Claims:

Mississippi	183,835.39
Duns No. 179851969	
Duns No. 104016670	
Texas	530,477.40
Duns No. 588211875, Acct No. DEL002	
Duns No. 167196430, Acct No. DEL002	
Pennsylvania	322,230.56
Duns No. 927645671, Customer No. 20392	

Total filed, this package

\$ 1,036,543.35

ENERGY CONVERSION SYSTEMS HOLDINGS, LLC

Delphi Bankruptcy Claim CASE # 05-44481

CLAIM SUMMARY

Reclamation (Priority) Claims:

Mississippi	238,360.80
Duns No. 179851969	
Duns No. 104016670	
Texas	130,483.18
Duns No. 588211875, Acct No. DEL002	
Duns No. 167196430, Acct No. DEL002	
Pennsylvania	18,745.84
Duns No. 927645671, Customer No. 20392	

Total filed, this package

\$ 387,589.82

ENERGY CONVERSION SYSTEMS HOLDINGS, LLC

Delphi Bankruptcy Claim
CASE # 05-44481

ADDENDUM

Account or number by which creditor identifies debtor:

Mississippi

Duns No. 179851969

Duns No. 104016670

Texas

Duns No. 588211875, Acct No. DEL002

Duns No. 167196430, Acct No. DEL002

Pennsylvania

Duns No. 927645671, Customer No. 20392

ENERGY CONVERSION SYSTEMS HOLDINGS, LLC

Delphi Bankruptcy Claim

CASE # 05-44481

CLAIM SUMMARY

Unsecured Claims	\$ 1,036,543.35
Reclamation (Priority) Claims	387,589.82
Total filed, this package	<u>\$ 1,424,133.17</u>

ADDENDUM:

Energy Conversion Systems Holdings, LLC (ECS) waives not rights with respect to these claims and further reserves the right to amend the proof of claim.

**ENERGY CONVERSION SYSTEMS - NORTH AMERICA
DELPHI ACCOUNTS RECEIVABLE
OCTOBER 8, 2005**

UNSECURED CLAIM

(ISSUED PRIOR TO SEPTEMBER 28, 2006)

Shipping Location	Customer	Invoice Number	Invoice Date	Due Date	Original Invoice Amount	Amount Paid	Open Invoice Amount	Sales Order	Customer PO No.	Bill of Lading	Delivery Confirmation
El Paso	Delphi Auto Systems - North America	007205	9/26/05	10/26/05	3,998.40	-	3,998.40	TX0429050020079	550074374	enclosed	
El Paso	Delphi Auto Systems - North America	007208	9/26/05	10/26/05	1,614.00	-	1,614.00	TX1223040040034	550076241	enclosed	
El Paso	Delphi Auto Systems - North America	007206	9/26/05	10/26/05	690.00	-	690.00	TX1223040020029	550075866	enclosed	
El Paso	Delphi Auto Systems - North America	007202	9/26/05	10/26/05	534.24	-	534.24	TX0404050010057	550074594	enclosed	
El Paso	Delphi Auto Systems - North America	007233	9/27/05	10/27/05	19,917.74	-	19,917.74	TX1202040020102	550074959	enclosed	
El Paso	Delphi Auto Systems - North America	007230	9/27/05	10/27/05	4,474.37	-	4,474.37	TX0413050020065	550074374	enclosed	
El Paso	Delphi Auto Systems - North America	007229	9/27/05	10/27/05	2,903.04	-	2,903.04	TX0413050010025	550074374	enclosed	
El Paso	Delphi Auto Systems - North America	007231	9/27/05	10/27/05	1,989.12	-	1,989.12	TX0429050010043	550074374	enclosed	
El Paso	Delphi Auto Systems - North America	007232	9/27/05	10/27/05	1,989.12	-	1,989.12	TX0429050010044	550074374	enclosed	
El Paso	Delphi Auto Systems - North America	007228	9/27/05	10/27/05	1,132.19	-	1,132.19	TX0404050020059	550074594	enclosed	
El Paso	Delphi Auto Systems - North America	007227	9/27/05	10/27/05	333.90	-	333.90	TX0404050010058	550074594	enclosed	

Total Unsecured AVR - El Paso, TX

530,477.40

ENERGY CONVERSION SYSTEMS - NORTH AMERICA
DELPHI ACCOUNTS RECEIVABLE
OCTOBER 8, 2005

UNSECURED CLAIM

(ISSUED PRIOR TO SEPTEMBER 28, 2006)

Shipping Location	Customer	Invoice Number	Invoice Date	Due Date	Original Invoice Amount	Amount Paid	Open Invoice Amount	Sales Order	Customer PO No.	Bill of Lading	Delivery Confirmation
El Paso	Delphi Auto Systems - North America	007034	9/14/05	10/14/05	534.24	-	534.24	TX0404050010055	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007059	9/15/05	10/15/05	9,996.00	-	9,996.00	TX0429050020068	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007058	9/15/05	10/15/05	8,948.74	-	8,948.74	TX0413050020060	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007060	9/15/05	10/15/05	6,639.25	-	6,639.25	TX1202040020099	550074959	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007061	9/15/05	10/15/05	4,644.00	-	4,644.00	TX1223040030037	550076238	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007057	9/15/05	10/15/05	1,064.00	-	1,064.00	TX0405050010014	550075892	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007083	9/19/05	10/19/05	4,474.37	-	4,474.37	TX0413050020061	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007085	9/19/05	10/19/05	3,998.40	-	3,998.40	TX0429050020059	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007084	9/19/05	10/19/05	3,978.24	-	3,978.24	TX0429050010040	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007088	9/19/05	10/19/05	1,614.00	-	1,614.00	TX1223040040033	550076241	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007086	9/19/05	10/19/05	690.00	-	690.00	TX1223040020028	550075866	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007087	9/19/05	10/19/05	516.00	-	516.00	TX1223040030038	550076238	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007110	9/20/05	10/20/05	13,278.49	-	13,278.49	TX1202040020100	550074959	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007108	9/20/05	10/20/05	7,996.80	-	7,996.80	TX0429050020070	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007111	9/20/05	10/20/05	4,455.00	-	4,455.00	TX1217040070022	550074656	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007109	9/20/05	10/20/05	3,998.40	-	3,998.40	TX0429050020071	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007107	9/20/05	10/20/05	3,978.24	-	3,978.24	TX0429050010041	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007106	9/20/05	10/20/05	2,903.04	-	2,903.04	TX0413050010024	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007105	9/20/05	10/20/05	1,955.59	-	1,955.59	TX0404050020056	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007130	9/21/05	10/21/05	11,995.20	-	11,995.20	TX0429050020072	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007133	9/21/05	10/21/05	6,639.25	-	6,639.25	TX1202040020101	550074959	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007129	9/21/05	10/21/05	4,474.37	-	4,474.37	TX0413050020062	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007131	9/21/05	10/21/05	3,998.40	-	3,998.40	TX0429050020073	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007132	9/21/05	10/21/05	2,350.08	-	2,350.08	TX0505050060024	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007127	9/21/05	10/21/05	1,646.82	-	1,646.82	TX0404050020057	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007135	9/21/05	10/21/05	672.00	-	672.00	TX1217040010042	550008659	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007128	9/21/05	10/21/05	616.06	-	616.06	TX0405050010015	550075892	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007134	9/21/05	10/21/05	336.00	-	336.00	TX1217040010041	550009659	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007166	9/22/05	10/22/05	4,474.37	-	4,474.37	TX0413050020063	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007157	9/22/05	10/22/05	3,998.40	-	3,998.40	TX0429050020074	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007158	9/22/05	10/22/05	3,998.40	-	3,998.40	TX0429050020075	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007159	9/22/05	10/22/05	2,350.08	-	2,350.08	TX0505050060025	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007160	9/22/05	10/22/05	2,350.08	-	2,350.08	TX0505050060025	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007155	9/22/05	10/22/05	617.56	-	617.56	TX0404050020058	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007175	9/23/05	10/23/05	11,995.20	-	11,995.20	TX0429050020076	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007176	9/23/05	10/23/05	5,997.60	-	5,997.60	TX0429050020077	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007174	9/23/05	10/23/05	3,978.24	-	3,978.24	TX0429050010042	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007177	9/23/05	10/23/05	2,350.08	-	2,350.08	TX0505050060027	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007173	9/23/05	10/23/05	267.12	-	267.12	TX0404050010056	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007207	9/26/05	10/26/05	4,644.00	-	4,644.00	TX1223040030039	550076238	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007203	9/26/05	10/26/05	4,474.37	-	4,474.37	TX0413050020064	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007204	9/26/05	10/26/05	3,998.40	-	3,998.40	TX0429050020078	550074374	enclosed	enclosed

ENERGY CONVERSION SYSTEMS - NORTH AMERICA
DELPHI ACCOUNTS RECEIVABLE
OCTOBER 8, 2005

UNSECURED CLAIM
(ISSUED PRIOR TO SEPTEMBER 28, 2006)

Shipping Location	Customer	Invoice Number	Invoice Date	Due Date	Original Invoice Amount	Amount Paid	Open Invoice Amount	Sales Order	Customer PO No.	Bill of Lading	Delivery Confirmation
El Paso	Delphi Auto Systems - North America	006893	9/6/05	10/6/05	3,978.24	-	3,978.24	TX0429050010037	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006891	9/6/05	10/6/05	2,881.93	-	2,881.93	TX0404040020052	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006895	9/6/05	10/6/05	2,350.08	-	2,350.08	TX0505050060023	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006890	9/6/05	10/6/05	1,869.84	-	1,869.84	TX0404040010050	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006896	9/6/05	10/6/05	336.00	-	336.00	TX1217040010039	550009659	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006892	9/6/05	10/6/05	266.00	-	266.00	TX0405050010012	550075892	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006929	9/7/05	10/7/05	7,996.80	-	7,996.80	TX0429050020064	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006930	9/7/05	10/7/05	6,639.25	-	6,639.25	TX1202040020095	550074959	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006928	9/7/05	10/7/05	4,474.37	-	4,474.37	TX0413050020056	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006925	9/7/05	10/7/05	1,338.04	-	1,338.04	TX0404050020053	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006926	9/7/05	10/7/05	1,151.19	-	1,151.19	TX0202050020009	5500021577	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006948	9/8/05	10/8/05	133.56	-	133.56	TX0404050010051	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006947	9/8/05	10/8/05	6,639.25	-	6,639.25	TX1202040020096	550074959	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006946	9/8/05	10/8/05	4,474.37	-	4,474.37	TX0413050020057	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006967	9/9/05	10/9/05	798.00	-	798.00	TX0405050010013	550075892	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006964	9/9/05	10/9/05	3,978.24	-	3,978.24	TX0429050010038	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006965	9/9/05	10/9/05	601.02	-	601.02	TX0404050010052	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006990	9/12/05	10/12/05	308.78	-	308.78	TX0404050020054	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006991	9/12/05	10/12/05	7,996.80	-	7,996.80	TX0429050020065	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006989	9/12/05	10/12/05	6,639.25	-	6,639.25	TX1202040020097	550074959	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006988	9/12/05	10/12/05	4,474.37	-	4,474.37	TX0413050020059	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006994	9/12/05	10/12/05	2,903.04	-	2,903.04	TX0413050010022	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006987	9/12/05	10/12/05	1,614.00	-	1,614.00	TX1223040040032	550076241	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006984	9/12/05	10/12/05	1,235.11	-	1,235.11	TX0404050020055	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006985	9/12/05	10/12/05	1,111.16	-	1,111.16	TX0104050010013	DEP22225	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006986	9/12/05	10/12/05	818.36	-	818.36	TX0202050020010	5500021577	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006993	9/12/05	10/12/05	601.02	-	601.02	TX0404050010053	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006992	9/12/05	10/12/05	460.00	-	460.00	TX1223040020027	550075896	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007012	9/13/05	10/13/05	336.00	-	336.00	TX1217040010040	550009659	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007011	9/13/05	10/13/05	26,556.98	-	26,556.98	TX1202040020098	550074959	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007010	9/13/05	10/13/05	7,996.80	-	7,996.80	TX0429050020066	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007015	9/13/05	10/13/05	3,400.00	-	3,400.00	TX0429050010039	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007014	9/13/05	10/13/05	3,400.00	-	3,400.00	TX1217040050034	550014655	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007016	9/13/05	10/13/05	1,700.00	-	1,700.00	TX1217040040018	550014658	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007018	9/13/05	10/13/05	1,700.00	-	1,700.00	TX1217040060018	550009659	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007017	9/13/05	10/13/05	1,700.00	-	1,700.00	TX1217040090019	550014654	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007009	9/13/05	10/13/05	1,620.00	-	1,620.00	TX1217040070021	550014656	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007013	9/13/05	10/13/05	601.02	-	601.02	TX0404050010054	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007036	9/14/05	10/14/05	380.00	-	380.00	TX1217040030054	550014653	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007035	9/14/05	10/14/05	7,996.80	-	7,996.80	TX0429050020067	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007037	9/14/05	10/14/05	2,903.04	-	2,903.04	TX0413050010023	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007037	9/14/05	10/14/05	1,900.00	-	1,900.00	TX1217040030055	550014653	enclosed	enclosed

ENERGY CONVERSION SYSTEMS - NORTH AMERICA
DELPHI ACCOUNTS RECEIVABLE
OCTOBER 8, 2005

UNSECURED CLAIM

(ISSUED PRIOR TO SEPTEMBER 28, 2006)

Shipping Location	Customer	Invoice Number	Invoice Date	Due Date	Original Invoice Amount	Amount Paid	Open Invoice Amount	Sales Order	Customer PO No.	Bill of Lading	Delivery Confirmation
El Paso	Delphi Auto Systems - North America	006739	8/25/05	9/25/05	4,474.37	-	4,474.37	TX04130500020052	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006740	8/25/05	9/25/05	1,949.18	-	1,949.18	TX05050500600021	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006738	8/25/05	9/25/05	1,646.82	-	1,646.82	TX04040500200045	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006736	8/25/05	9/25/05	1,111.16	-	1,111.16	TX01040500100112	20000682	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006737	8/25/05	9/25/05	601.02	-	601.02	TX04040500100043	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006770	8/29/05	9/28/05	6,639.25	-	6,639.25	TX12020400200093	550074959	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006768	8/29/05	9/28/05	3,998.40	-	3,998.40	TX04290500200056	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006766	8/29/05	9/28/05	1,543.89	-	1,543.89	TX04040500200046	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006769	8/29/05	9/28/05	1,461.89	-	1,461.89	TX05050500600022	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006763	8/29/05	9/28/05	841.81	-	841.81	TX02020500200007	5500021577	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006767	8/29/05	9/28/05	798.00	-	798.00	TX04050500100111	550075892	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006765	8/29/05	9/28/05	534.24	-	534.24	TX04040500100044	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006772	8/29/05	9/28/05	3,612.00	3,388.00	224.00	TX12230400300036	550076238	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006764	8/29/05	9/28/05	156.19	-	156.19	TX12020500200008	5500021577	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006773	8/29/05	9/28/05	1,614.00	1,530.00	84.00	TX12230400400030	550076241	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006771	8/29/05	9/28/05	460.00	444.00	16.00	TX12230400200025	550075866	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006789	8/30/05	9/29/05	11,995.20	-	11,995.20	TX04290500200057	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006787	8/30/05	9/29/05	4,474.37	-	4,474.37	TX04130500200053	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006788	8/30/05	9/29/05	3,978.24	-	3,978.24	TX04290500100035	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006786	8/30/05	9/29/05	1,646.82	-	1,646.82	TX04040500200047	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006785	8/30/05	9/29/05	667.80	-	667.80	TX04040500200045	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006817	8/31/05	9/30/05	7,996.80	(7,329.00)	7,996.80	TX04040500200059	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006818	8/31/05	9/30/05	6,639.25	1,357.55	6,639.25	TX12020400200094	550074959	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006816	8/31/05	9/30/05	3,998.40	-	3,998.40	TX04290500200058	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006815	8/31/05	9/30/05	3,978.24	-	3,978.24	TX04290500100036	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006814	8/31/05	9/30/05	1,543.89	-	1,543.89	TX04040500200048	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006813	8/31/05	9/30/05	667.80	-	667.80	TX04040500100046	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006839	9/1/05	10/1/05	4,474.37	-	4,474.37	TX04130500200054	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006840	9/1/05	10/1/05	3,998.40	-	3,998.40	TX04290500200060	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006838	9/1/05	10/1/05	1,138.04	(200.00)	1,338.04	TX04040500200049	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006837	9/1/05	10/1/05	601.02	-	601.02	TX04040500100047	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006859	9/2/05	10/2/05	8,948.74	-	8,948.74	TX04130500200055	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006861	9/2/05	10/2/05	3,998.40	-	3,998.40	TX04290500200061	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006862	9/2/05	10/2/05	3,998.40	-	3,998.40	TX04290500200062	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006864	9/2/05	10/2/05	1,614.00	-	1,614.00	TX12230400400031	550076241	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006858	9/2/05	10/2/05	1,440.96	-	1,440.96	TX04040500200051	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006857	9/2/05	10/2/05	1,338.04	-	1,338.04	TX04040500200050	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006855	9/2/05	10/2/05	601.02	-	601.02	TX04040500100048	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006856	9/2/05	10/2/05	601.02	-	601.02	TX04040500100049	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006860	9/2/05	10/2/05	460.00	-	460.00	TX04140500100004	550007834	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006863	9/2/05	10/2/05	460.00	-	460.00	TX12230400200026	550075866	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006894	9/6/05	10/6/05	3,998.40	-	3,998.40	TX04290500200063	550074374	enclosed	enclosed

ENERGY CONVERSION SYSTEMS - NORTH AMERICA
DELPHI ACCOUNTS RECEIVABLE
OCTOBER 8, 2005

UNSECURED CLAIM

(ISSUED PRIOR TO SEPTEMBER 28, 2006)

Shipping Location	Customer	Invoice Number	Invoice Date	Due Date	Original Invoice Amount	Amount Paid	Open Invoice Amount	Sales Order	Customer PO No.	Bill of Lading	Delivery Confirmation
El Paso	Delphi Auto Systems - North America	006432	8/11/05	9/10/05	11,995.20	11,755.30	239.90	TX0429050020043	550074374	enclosed	
El Paso	Delphi Auto Systems - North America	006430	8/11/05	9/10/05	514.63	337.08	177.55	TX0404050020034	550074594	enclosed	
El Paso	Delphi Auto Systems - North America	006457	8/12/05	9/11/05	4,474.37	2,930.69	1,543.68	TX0413050020044	550074374	enclosed	
El Paso	Delphi Auto Systems - North America	006456	8/12/05	9/11/05	1,235.11	808.99	426.12	TX0404050020035	550074594	enclosed	
El Paso	Delphi Auto Systems - North America	006458	8/12/05	9/11/05	7,996.80	7,836.86	159.94	TX0429050020044	550074374	enclosed	
El Paso	Delphi Auto Systems - North America	006486	8/15/05	9/14/05	4,474.37	2,930.69	1,543.68	TX0413050020045	550074374	enclosed	
El Paso	Delphi Auto Systems - North America	006485	8/15/05	9/14/05	1,338.04	876.41	461.63	TX0404050020036	550074594	enclosed	
El Paso	Delphi Auto Systems - North America	006490	8/15/05	9/14/05	3,612.00	3,388.00	224.00	TX1223040030034	550076238	enclosed	
El Paso	Delphi Auto Systems - North America	006491	8/15/05	9/14/05	1,614.00	1,530.00	84.00	TX1223040040028	550076241	enclosed	
El Paso	Delphi Auto Systems - North America	006489	8/15/05	9/14/05	920.00	888.00	32.00	TX1223040020023	550075866	enclosed	
El Paso	Delphi Auto Systems - North America	006515	8/16/05	9/15/05	13,423.10	8,792.06	4,631.04	TX0413050020046	550074374	enclosed	
El Paso	Delphi Auto Systems - North America	006513	8/16/05	9/15/05	8,439.93	5,528.11	2,911.82	TX0404050020037	550074594	enclosed	
El Paso	Delphi Auto Systems - North America	006518	8/16/05	9/15/05	11,995.20	11,755.30	239.90	TX0429050020045	550074374	enclosed	
El Paso	Delphi Auto Systems - North America	006550	8/17/05	9/16/05	4,474.37	2,930.69	1,543.68	TX0413050020047	550074374	enclosed	
El Paso	Delphi Auto Systems - North America	006549	8/17/05	9/16/05	1,338.04	876.41	461.63	TX0404050020038	550074594	enclosed	
El Paso	Delphi Auto Systems - North America	006552	8/17/05	9/16/05	3,998.40	3,918.43	79.97	TX0429050020047	550074374	enclosed	
El Paso	Delphi Auto Systems - North America	006553	8/17/05	9/16/05	3,998.40	3,918.43	79.97	TX0429050020047	550074374	enclosed	
El Paso	Delphi Auto Systems - North America	006584	8/18/05	9/17/05	4,474.37	2,930.69	1,543.68	TX0413050020048	550074374	enclosed	
El Paso	Delphi Auto Systems - North America	006585	8/18/05	9/17/05	4,474.37	2,930.69	1,543.68	TX0413050020049	550074375	enclosed	
El Paso	Delphi Auto Systems - North America	006579	8/18/05	9/17/05	1,135.26	601.02	534.24	TX0404050010038	550074594	enclosed	
El Paso	Delphi Auto Systems - North America	006580	8/18/05	9/17/05	1,338.04	876.41	461.63	TX0404050020039	550074594	enclosed	
El Paso	Delphi Auto Systems - North America	006581	8/18/05	9/17/05	1,235.11	808.99	426.12	TX0404050020040	550074594	enclosed	
El Paso	Delphi Auto Systems - North America	006587	8/18/05	9/17/05	7,996.80	7,836.86	159.94	TX0429050020048	550074374	enclosed	
El Paso	Delphi Auto Systems - North America	006588	8/18/05	9/17/05	3,998.40	3,918.43	79.97	TX0429050020049	550074374	enclosed	
El Paso	Delphi Auto Systems - North America	006589	8/18/05	9/17/05	3,998.40	3,918.43	79.97	TX0429050020050	550074374	enclosed	
El Paso	Delphi Auto Systems - North America	006634	8/22/05	9/21/05	4,474.37	2,930.69	1,543.68	TX0413050020050	550074374	enclosed	
El Paso	Delphi Auto Systems - North America	006630	8/22/05	9/21/05	998.00	-	998.00	TX0202050020006	5500021577	enclosed	
El Paso	Delphi Auto Systems - North America	006632	8/22/05	9/21/05	1,338.04	876.41	461.63	TX0404050020041	550074594	enclosed	
El Paso	Delphi Auto Systems - North America	006640	8/22/05	9/21/05	3,612.00	3,388.00	224.00	TX1223040030035	550076238	enclosed	
El Paso	Delphi Auto Systems - North America	006641	8/22/05	9/21/05	1,614.00	1,530.00	84.00	TX1223040040029	550076241	enclosed	
El Paso	Delphi Auto Systems - North America	006635	8/22/05	9/21/05	3,998.40	3,918.43	79.97	TX0429050020051	550074374	enclosed	
El Paso	Delphi Auto Systems - North America	006633	8/22/05	9/21/05	532.00	500.00	32.00	TX0404050010010	550075892	enclosed	
El Paso	Delphi Auto Systems - North America	006639	8/22/05	9/21/05	920.00	888.00	32.00	TX1223040020024	550075866	enclosed	
El Paso	Delphi Auto Systems - North America	006662	8/23/05	9/22/05	1,338.04	876.41	461.63	TX0404050020042	550074594	enclosed	
El Paso	Delphi Auto Systems - North America	006663	8/23/05	9/22/05	6,080.90	5,959.28	121.62	TX0429050020052	550074374	enclosed	
El Paso	Delphi Auto Systems - North America	006688	8/24/05	9/23/05	1,132.19	-	1,132.19	TX0404050020043	550074594	enclosed	
El Paso	Delphi Auto Systems - North America	006687	8/24/05	9/23/05	467.46	-	467.46	TX0404050010041	550074594	enclosed	
El Paso	Delphi Auto Systems - North America	006690	8/24/05	9/23/05	3,998.40	3,918.43	79.97	TX0429050020054	550074374	enclosed	
El Paso	Delphi Auto Systems - North America	006718	8/25/05	9/24/05	3,998.37	100.00	3,898.37	TX0505050060020	550074374	enclosed	
El Paso	Delphi Auto Systems - North America	006715	8/25/05	9/24/05	801.36	-	801.36	TX0404050010042	550074594	enclosed	
El Paso	Delphi Auto Systems - North America	006716	8/25/05	9/24/05	411.71	-	411.71	TX0404050020044	550074594	enclosed	
El Paso	Delphi Auto Systems - North America	006717	8/25/05	9/24/05	7,996.80	7,836.86	159.94	TX0429050020055	550074374	enclosed	

enclosed

ENERGY CONVERSION SYSTEMS - NORTH AMERICA
DELPHI ACCOUNTS RECEIVABLE
OCTOBER 8, 2005

UNSECURED CLAIM

(ISSUED PRIOR TO SEPTEMBER 28, 2006)

Shipping Location	Customer	Invoice Number	Invoice Date	Due Date	Original Invoice Amount	Amount Paid	Open Invoice Amount	Sales Order	Customer PO No.	Bill of Lading	Delivery Confirmation
El Paso	Delphi Auto Systems - North America	006103	7/25/05	8/24/05	798.00	-	798.00	TX0405050010008	550075892	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006133	7/26/05	8/25/05	1,140.00	-	1,140.00	TX1217040050029	550014655	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	6126	7/26/05	8/25/05	926.33	606.74	319.59	TX0404050020023	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006132	7/26/05	8/25/05	188.00	-	188.00	TX1217040050013	550014658	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006161	7/27/05	8/26/05	3,978.24	-	3,978.24	TX0429050010027	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006160	7/27/05	8/26/05	4,474.37	2,930.69	1,543.68	TX0413050020035	550074375	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006157	7/27/05	8/26/05	1,353.79	-	1,353.79	TX0202050020005	5500021577	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006159	7/27/05	8/26/05	617.56	404.50	213.06	TX0404050020024	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006162	7/27/05	8/26/05	3,998.40	3,978.24	20.16	TX0429050020032	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006186	7/28/05	8/27/05	6,638.25	-	6,638.25	TX1202040020078	550074959	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006184	7/28/05	8/27/05	4,474.37	2,930.69	1,543.68	TX0413050020036	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006183	7/28/05	8/27/05	1,132.19	741.58	390.61	TX0404050020025	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006185	7/28/05	8/27/05	3,998.40	3,918.43	79.97	TX0429050020033	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006210	7/29/05	8/28/05	4,474.37	2,930.69	1,543.68	TX0413050020037	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006209	7/29/05	8/28/05	1,029.26	674.16	355.10	TX0404050020026	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006211	7/29/05	8/28/05	7,996.80	7,836.86	159.94	TX0429050020034	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006236	8/1/05	8/31/05	1,029.26	674.16	355.10	TX0404050020027	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006239	8/1/05	8/31/05	1,614.00	1,530.00	84.00	TX1223040040026	550076241	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006238	8/1/05	8/31/05	3,998.40	3,918.43	79.97	TX0429050020035	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006237	8/1/05	8/31/05	798.00	750.00	48.00	TX0405050010009	550075892	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006255	8/2/05	9/1/05	4,474.37	2,930.69	1,543.68	TX0413050020038	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006253	8/2/05	9/1/05	1,132.19	741.58	390.61	TX0404050020028	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006257	8/2/05	9/1/05	7,996.80	7,836.86	159.94	TX0429050020036	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006276	8/3/05	9/2/05	4,474.37	2,930.69	1,543.68	TX0413050020039	550074375	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006275	8/3/05	9/2/05	1,029.26	674.16	355.10	TX0404050020029	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006278	8/3/05	9/2/05	3,998.40	3,918.43	79.97	TX0429050020037	550074375	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006279	8/3/05	9/2/05	13,278.50	13,278.49	0.01	TX1202040020080	550074959	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006298	8/4/05	9/3/05	1,029.26	674.16	355.10	TX0404050020030	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006300	8/4/05	9/3/05	7,996.80	7,836.86	159.94	TX0429050020038	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006318	8/5/05	9/4/05	4,474.37	2,930.69	1,543.68	TX0413050020040	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006317	8/5/05	9/4/05	2,264.37	1,483.15	781.22	TX0404050020031	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006319	8/5/05	9/4/05	3,998.40	3,918.43	79.97	TX0429050020039	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006351	8/8/05	9/7/05	1,132.19	741.58	390.61	TX0404050020032	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006355	8/8/05	9/7/05	3,612.00	3,388.00	224.00	TX1223040030033	550076238	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006353	8/8/05	9/7/05	7,996.80	7,836.86	159.94	TX0429050020040	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006356	8/8/05	9/7/05	1,614.00	1,530.00	84.00	TX1223040040027	550076241	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006382	8/9/05	9/8/05	4,474.37	2,930.69	1,543.68	TX0413050020041	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006381	8/9/05	9/8/05	1,235.11	808.99	426.12	TX0404050020033	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006383	8/9/05	9/8/05	3,998.40	3,918.43	79.97	TX0429050020041	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006405	8/10/05	9/9/05	4,474.37	2,930.69	1,543.68	TX0413050020042	550074375	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006407	8/10/05	9/9/05	7,996.80	7,836.86	159.94	TX0429050020042	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	006431	8/11/05	9/10/05	4,474.37	2,930.69	1,543.68	TX0413050020043	550074374	enclosed	enclosed

ENERGY CONVERSION SYSTEMS - NORTH AMERICA
DELPHI ACCOUNTS RECEIVABLE
OCTOBER 8, 2005

PRIORITY CLAIM

(ISSUED AFTER SEPTEMBER 28, 2006)

Shipping Location	Customer	Invoice Number	Invoice Date	Due Date	Original Invoice Amount	Amount Paid	Open Invoice Amount	Sales Order	Customer PO No.	Bill of Lading	Delivery Confirmation
El Paso	Delphi Auto Systems - North America	007250	9/28/05	10/28/05	7,650.00	-	7,650.00	TX1217040010042	550014659	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007249	9/28/05	10/28/05	4,474.37	-	4,474.37	TX0413050020086	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007248	9/28/05	10/28/05	1,235.11	-	1,235.11	TX0404050020060	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007247	9/28/05	10/28/05	333.80	-	333.80	TX0404050010059	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007273	9/29/05	10/29/05	6,639.25	-	6,639.25	TX1202040020103	550074959	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007272	9/29/05	10/29/05	3,988.40	-	3,988.40	TX0428050020080	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007271	9/29/05	10/29/05	3,978.24	-	3,978.24	TX0428050010045	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007270	9/29/05	10/29/05	2,573.15	-	2,573.15	TX0404050020081	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007274	9/29/05	10/29/05	2,550.00	-	2,550.00	TX1217040090020	550014654	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007269	9/29/05	10/29/05	400.68	-	400.68	TX0404050010060	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007306	9/30/05	10/30/05	9,996.00	-	9,996.00	TX0428050020081	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007305	9/30/05	10/30/05	9,845.60	-	9,845.60	TX0428050010046	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007304	9/30/05	10/30/05	8,948.74	-	8,948.74	TX0413050020067	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007302	9/30/05	10/30/05	5,043.37	-	5,043.37	TX0404050020062	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007307	9/30/05	10/30/05	3,998.40	-	3,998.40	TX0428050020082	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007303	9/30/05	10/30/05	3,240.00	-	3,240.00	TX1217040070023	550014656	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007301	9/30/05	10/30/05	2,128.00	-	2,128.00	TX0405050010016	550075892	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007339	10/3/05	11/2/05	801.36	-	801.36	TX0404050010081	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007338	10/3/05	11/2/05	1,614.00	-	1,614.00	TX1223040040035	550076241	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007337	10/3/05	11/2/05	1,548.00	-	1,548.00	TX1223040030040	550076238	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007336	10/3/05	11/2/05	820.00	-	820.00	TX1223040020030	550075888	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007335	10/3/05	11/2/05	920.00	-	920.00	TX0414050010005	550007834	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007357	10/3/05	11/2/05	447.94	-	447.94	TX0405050010017	550075892	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007356	10/4/05	11/3/05	115.00	-	115.00	TX0301050100003	550007836	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007358	10/4/05	11/3/05	8,948.74	-	8,948.74	TX0413050020068	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007359	10/4/05	11/3/05	2,470.22	-	2,470.22	TX0404050020063	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007361	10/4/05	11/3/05	2,350.08	-	2,350.08	TX0505050060028	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007360	10/4/05	11/3/05	2,350.08	-	2,350.08	TX0505050060029	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007365	10/4/05	11/3/05	1,900.00	-	1,900.00	TX1217040030056	550014653	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007360	10/4/05	11/3/05	1,268.82	-	1,268.82	TX0404050010062	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007381	10/5/05	11/4/05	380.00	-	380.00	TX1004050050000	550079966	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007380	10/5/05	11/4/05	3,240.00	-	3,240.00	TX1004050020000	550078845	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007395	10/6/05	11/5/05	230.00	-	230.00	TX0301050100004	550007836	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007394	10/6/05	11/5/05	7,996.80	-	7,996.80	TX0428050020083	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007393	10/6/05	11/5/05	4,474.37	-	4,474.37	TX0413050020069	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007392	10/6/05	11/5/05	2,676.08	-	2,676.08	TX0404050020064	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007414	10/7/05	11/6/05	801.36	-	801.36	TX0404050010083	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007415	10/7/05	11/6/05	3,998.40	-	3,998.40	TX0428050020084	550074374	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007413	10/7/05	11/6/05	1,700.00	-	1,700.00	TX1004050050000	550079966	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007412	10/7/05	11/6/05	1,338.04	-	1,338.04	TX0404050020065	550074594	enclosed	enclosed
El Paso	Delphi Auto Systems - North America	007412	10/7/05	11/6/05	400.68	-	400.68	TX0404050020064	550074594	enclosed	enclosed

Total Priority A/R - El Paso, TX

130,483.18

ENERGY CONVERSION SYSTEMS - NORTH AMERICA
DELPHI ACCOUNTS RECEIVABLE
OCTOBER 8, 2005

UNSECURED CLAIM

(ISSUED PRIOR TO SEPTEMBER 28, 2006)

Shipping Location	Customer	Invoice Number	Invoice Date	Due Date	Original Invoice Amount	Amount Paid	Open Invoice Amount	Sales Order	Contract Date	Customer PO No.	Bill of Lading	Delivery Confirmation
PA	Delphi Auto Systems - North America	33195	08/25/05	09/24/05	5,319.00	4,845.24	473.76	5319	7/21/03	550035619		enclosed
PA	Delphi Auto Systems - North America	33196	08/25/05	09/24/05	5,304.00	-	5,304.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	33212	08/29/05	09/28/05	6,830.00	-	6,830.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	33230	08/31/05	09/30/05	8,842.08	-	8,842.08	4287		550007407		enclosed
PA	Delphi Auto Systems - North America	33231	08/31/05	09/30/05	473.76	-	473.76	5319	7/21/03	550035619		enclosed
PA	Delphi Auto Systems - North America	33232	08/31/05	09/30/05	7,956.00	-	7,956.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	33250	09/02/05	10/02/05	8,842.08	-	8,842.08	4287	7/1/02	550007407		enclosed
PA	Delphi Auto Systems - North America	33251	09/02/05	10/02/05	3,978.00	-	3,978.00	5325		550035621		enclosed
PA	Delphi Auto Systems - North America	33279	09/08/05	10/08/05	8,842.08	-	8,842.08	4287		550007407		enclosed
PA	Delphi Auto Systems - North America	33280	09/08/05	10/08/05	473.76	-	473.76	5319	7/21/03	550035619		enclosed
PA	Delphi Auto Systems - North America	33281	09/08/05	10/08/05	6,830.00	-	6,830.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	33303	09/09/05	10/09/05	150.00	-	150.00	6832		JMS42416		enclosed
PA	Delphi Auto Systems - North America	33314	09/12/05	10/12/05	2,674.00	-	2,674.00	6809		JMS42303		enclosed
PA	Delphi Auto Systems - North America	33323	09/14/05	10/14/05	8,842.08	-	8,842.08	4287	7/1/02	550007407		enclosed
PA	Delphi Auto Systems - North America	33324	09/14/05	10/14/05	6,830.00	-	6,830.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	33343	09/15/05	10/15/05	8,842.08	-	8,842.08	4286		550007406		enclosed
PA	Delphi Auto Systems - North America	33368	09/19/05	10/19/05	2,730.00	-	2,730.00	6809		JMS42303		enclosed
PA	Delphi Auto Systems - North America	33395	09/23/05	10/23/05	8,842.08	-	8,842.08	4287	7/1/02	550007407		enclosed
PA	Delphi Auto Systems - North America	33409	09/28/05	10/28/05	442.00	-	442.00	5325	7/21/03	550035621		enclosed

Total Unsecured A/R - Kane, PA

\$ 322,230.56

ENERGY CONVERSION SYSTEMS - NORTH AMERICA
DELPHI ACCOUNTS RECEIVABLE
OCTOBER 8, 2005

UNSECURED CLAIM

(ISSUED PRIOR TO SEPTEMBER 28, 2006)

Shipping Location	Customer	Invoice Number	Invoice Date	Due Date	Original Invoice Amount	Amount Paid	Open Invoice Amount	Sales Order	Contract Date	Customer PO No.	Bill of Lading	Delivery Confirmation
PA	Delphi Auto Systems - North America	1951	06/02/05	06/02/05		(550.00)	550.00					
PA	Delphi Auto Systems - North America	32561	06/03/05	07/03/05	442.00	429.00	13.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	32577	06/06/05	07/06/05	884.00	858.00	26.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	32591	06/07/05	07/07/05	1,326.00	1,287.00	39.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	32601	06/08/05	07/08/05	2,210.00	2,145.00	65.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	32612	06/09/05	07/09/05	473.76	430.08	43.68	5319	7/21/03	550035619		enclosed
PA	Delphi Auto Systems - North America	32613	06/09/05	07/09/05	473.76	430.08	43.68	5319	7/21/03	550035619		enclosed
PA	Delphi Auto Systems - North America	32614	06/09/05	07/09/05	884.00	858.00	26.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	32615	06/09/05	07/09/05	884.00	858.00	26.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	32628	06/10/05	07/10/05	1,326.00	1,287.00	39.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	32639	06/13/05	07/13/05	884.00	858.00	26.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	32708	06/14/05	07/14/05	2,210.00	2,145.00	65.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	32709	06/20/05	07/20/05	884.00	858.00	26.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	32722	06/21/05	07/21/05	884.00	858.00	26.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	32734	06/22/05	07/22/05	884.00	858.00	26.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	32755	06/23/05	07/23/05	1,326.00	1,287.00	39.00	5319	7/21/03	550035619		enclosed
PA	Delphi Auto Systems - North America	32776	06/27/05	07/27/05	473.76	430.08	43.68	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	32781	06/28/05	07/28/05	2,652.00	2,574.00	78.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	32783	06/28/05	07/28/05	1,326.00	1,287.00	39.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	32793	06/29/05	07/29/05	1,768.00	1,716.00	52.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	32801	06/30/05	07/30/05	884.00	858.00	26.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	32802	06/30/05	07/30/05	473.76	430.08	43.68	5319	7/21/03	550035619		enclosed
PA	Delphi Auto Systems - North America	32816	07/01/05	07/31/05	2,652.00	2,574.00	78.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	32862	07/11/05	08/11/05	2,652.00	2,574.00	78.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	32875	07/12/05	08/12/05	3,084.00	3,003.00	81.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	32883	07/14/05	08/13/05	884.00	858.00	26.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	32884	07/14/05	08/13/05	442.00	429.00	3.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	32885	07/14/05	08/13/05	2,210.00	2,145.00	65.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	32886	07/14/05	08/13/05	473.76	430.08	43.68	5319	7/21/03	550035619		enclosed
PA	Delphi Auto Systems - North America	32905	07/18/05	08/17/05	2,210.00	2,145.00	65.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	32912	07/20/05	08/19/05	442.00	429.00	13.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	32989	07/28/05	08/27/05	2,900.00	-	2,900.00	6794	7/21/03	S3S28162		enclosed
PA	Delphi Auto Systems - North America	33002	07/29/05	08/28/05	473.76	-	473.76	5319	7/21/03	550035619		enclosed
PA	Delphi Auto Systems - North America	33003	07/29/05	08/28/05	6,188.00	-	6,188.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	33049	08/05/05	09/04/05	473.76	-	473.76	5319	7/21/03	550035619		enclosed
PA	Delphi Auto Systems - North America	33050	08/05/05	09/04/05	4,420.00	-	4,420.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	33095	08/11/05	09/10/05	884.00	-	884.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	33110	08/11/05	09/10/05	442.00	-	442.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	33122	08/16/05	09/15/05	473.76	-	473.76	5319	7/21/03	550035619		enclosed
PA	Delphi Auto Systems - North America	33123	08/16/05	09/15/05	6,630.00	-	6,630.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	33144	08/18/05	09/17/05	1,500.00	-	1,500.00	6613	7/21/03	JMS41105		enclosed
PA	Delphi Auto Systems - North America	33152	08/19/05	09/18/05	473.76	-	473.76	5319	7/21/03	550035619		enclosed
PA	Delphi Auto Systems - North America	33153	08/19/05	09/18/05	6,630.00	-	6,630.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	33167	08/22/05	09/21/05	1,326.00	-	1,326.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	33173	08/22/05	09/21/05	50.00	-	50.00	6818	7/21/03	AES37089		enclosed

ENERGY CONVERSION SYSTEMS - NORTH AMERICA
DELPHI ACCOUNTS RECEIVABLE
OCTOBER 8, 2005

UNSECURED CLAIM

(ISSUED PRIOR TO SEPTEMBER 28, 2006)

Shipping Location	Customer	Invoice Number	Invoice Date	Due Date	Original Invoice Amount	Amount Paid	Open Invoice Amount	Sales Order	Contract Date	Customer PO No.	Bill of Lading	Delivery Confirmation
PA	Delphi Auto Systems - North America	31643	03/03/05	04/02/05	884.00	858.00	26.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31683	03/04/05	04/03/05	473.76	430.08	43.68	5319	7/21/03	550035619		
PA	Delphi Auto Systems - North America	31691	03/08/05	04/07/05	1,768.00	1,716.00	52.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31718	03/10/05	04/09/05	442.00	429.00	13.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31730	03/11/05	04/10/05	442.00	429.00	13.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31769	03/15/05	04/14/05	884.00	858.00	26.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31796	03/16/05	04/15/05	4,420.00	4,290.00	130.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31837	03/21/05	04/20/05	884.00	858.00	26.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31845	03/22/05	04/21/05	473.76	430.08	43.68	5319	7/21/03	550035619		
PA	Delphi Auto Systems - North America	31846	03/22/05	04/21/05	442.00	429.00	13.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31861	03/23/05	04/22/05	2,210.00	2,145.00	65.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31895	03/28/05	04/27/05	442.00	429.00	13.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31919	03/30/05	04/29/05	2,250.00	-	2,250.00	6612	7/21/03	JMS41105		enclosed
PA	Delphi Auto Systems - North America	31953	04/01/05	05/01/05	473.76	430.08	43.68	5319	7/21/03	550035619		
PA	Delphi Auto Systems - North America	31954	04/01/05	05/01/05	1,326.00	1,287.00	39.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31980	04/05/05	05/05/05	3,536.00	3,432.00	104.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31987	04/06/05	05/06/05	2,210.00	2,145.00	65.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	32014	04/08/05	05/08/05	884.00	858.00	26.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	32028	04/11/05	05/11/05	442.00	429.00	13.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	32094	04/15/05	05/15/05	288.00	-	288.00	6612	7/21/03	AES535171		enclosed
PA	Delphi Auto Systems - North America	32184	04/25/05	05/25/05	473.76	430.08	43.68	5319	7/21/03	550035619		
PA	Delphi Auto Systems - North America	32185	04/25/05	05/25/05	1,768.00	-	1,768.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	32210	04/27/05	05/27/05	884.00	858.00	26.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	1936	04/28/05	04/28/05	884.00	858.00	26.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	1937	04/28/05	04/28/05	884.00	858.00	26.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	1938	04/28/05	04/28/05	884.00	858.00	26.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	32229	04/28/05	05/28/05	1,326.00	1,287.00	39.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	32248	04/29/05	05/29/05	884.00	858.00	26.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	9039	04/30/05	04/30/05	884.00	858.00	26.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	32262	05/02/05	06/01/05	442.00	429.00	13.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	32284	05/04/05	06/03/05	442.00	429.00	13.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	32300	05/05/05	06/04/05	884.00	858.00	26.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	32320	05/08/05	06/08/05	884.00	858.00	26.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	32345	05/11/05	06/10/05	473.76	430.08	43.68	5319	7/21/03	550035619		
PA	Delphi Auto Systems - North America	32346	05/11/05	06/10/05	884.00	858.00	26.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	32363	05/12/05	06/11/05	884.00	858.00	26.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	32374	05/13/05	06/12/05	1,326.00	1,287.00	39.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	32387	05/16/05	06/15/05	442.00	429.00	13.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	32427	05/19/05	06/18/05	442.00	429.00	13.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	32430	05/19/05	06/18/05	884.00	858.00	26.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	32438	05/20/05	06/19/05	473.76	430.08	43.68	5319	7/21/03	550035619		
PA	Delphi Auto Systems - North America	32439	05/20/05	06/19/05	1,768.00	1,716.00	52.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	32471	05/23/05	06/22/05	1,326.00	1,287.00	39.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	32476	05/24/05	06/23/05	1,768.00	1,716.00	52.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	32483	05/25/05	06/24/05	3,536.00	3,432.00	104.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	32547	06/01/05	07/01/05	884.00	858.00	26.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	32548	06/01/05	07/01/05	1,768.00	1,716.00	52.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	1950	06/02/05	06/02/05	1,100.00	(1,100.00)	1,100.00		7/21/03	550035621		

ENERGY CONVERSION SYSTEMS - NORTH AMERICA
DELPHI ACCOUNTS RECEIVABLE
OCTOBER 8, 2005

UNSECURED CLAIM

(ISSUED PRIOR TO SEPTEMBER 28, 2006)

Shipping Location	Customer	Invoice Number	Invoice Date	Due Date	Original Invoice Amount	Amount Paid	Open Invoice Amount	Sales Order	Contract Date	Customer PO No.	Bill of Lading	Delivery Confirmation
PA	Delphi Auto Systems - North America	29668	09/29/04	10/29/04	2,442.24	2,404.08	38.16	5729		550004848		
PA	Delphi Auto Systems - North America	29918	09/30/04	10/30/04	1,424.64	1,402.38	22.26	5729		550004848		
PA	Delphi Auto Systems - North America	30013	10/07/04	11/06/04	13,708.80	7,257.50	6,451.20	4816	1/31/03	550024118		
PA	Delphi Auto Systems - North America	30157	10/15/04	11/14/04	2,903.04	725.76	2,177.28	5593		5550014400		
PA	Delphi Auto Systems - North America	30582	11/23/04	12/23/04	570.00	270.00	300.00	6334		JMS39759		
PA	Delphi Auto Systems - North America	30801	12/15/04	01/14/05	7,330.40	2,930.69	4,399.71	4816	1/31/03	550024118		
PA	Delphi Auto Systems - North America	30846	12/20/04	01/19/05	864.00	868.00	26.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	30855	12/22/04	01/22/05	442.00	429.00	13.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	30878	12/23/04	01/22/05	2,903.04	-	2,903.04	5593		5550014400		
PA	Delphi Auto Systems - North America	30882	12/27/04	01/26/05	473.76	430.08	43.68	5319	7/21/03	550035619		
PA	Delphi Auto Systems - North America	30883	12/27/04	01/26/05	1,768.00	1,716.00	52.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	1857	12/31/04	12/31/04		(691.97)	691.97					
PA	Delphi Auto Systems - North America	1858	12/31/04	12/31/04		(760.51)	760.51					
PA	Delphi Auto Systems - North America	1859	12/31/04	12/31/04		(1,148.50)	1,148.50					
PA	Delphi Auto Systems - North America	30968	01/03/05	02/02/05	473.76	430.08	43.68	5319	7/21/03	550035619		
PA	Delphi Auto Systems - North America	30969	01/03/05	02/02/05	442.00	429.00	13.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	30974	01/04/05	02/03/05	1,326.00	1,287.00	39.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	30993	01/06/05	02/05/05	1,326.00	1,287.00	39.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31012	01/10/05	02/09/05	884.00	868.00	26.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31041	01/12/05	02/11/05	3,094.00	3,003.00	91.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31076	01/14/05	02/13/05	884.00	858.00	26.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31078	01/14/05	02/13/05	127.50	-	127.50	6390		JMS40151		
PA	Delphi Auto Systems - North America	31084	01/17/05	02/16/05	1,768.00	1,716.00	52.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31101	01/18/05	02/17/05	884.00	858.00	26.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31105	01/18/05	02/17/05	884.00	858.00	26.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31122	01/19/05	02/18/05	1,326.00	1,287.00	39.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31133	01/20/05	02/19/05	884.00	858.00	26.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31150	01/21/05	02/20/05	473.76	430.08	43.68	5319	7/21/03	550035619		
PA	Delphi Auto Systems - North America	31191	01/24/05	02/23/05	1,326.00	1,287.00	39.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31194	01/24/05	02/23/05	6,630.00	6,435.00	195.00	6452	7/21/03	JMS40322		
PA	Delphi Auto Systems - North America	31210	01/25/05	02/24/05	2,775.00	280.50	2,444.50	6470		JMS39616		
PA	Delphi Auto Systems - North America	31231	01/27/05	02/26/05	884.00	858.00	26.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31246	01/28/05	02/27/05	884.00	858.00	26.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31281	01/31/05	03/02/05	473.76	430.08	43.68	5319	7/21/03	550035619		
PA	Delphi Auto Systems - North America	31282	01/31/05	03/02/05	1,326.00	1,287.00	39.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	1881	02/02/05	02/02/05		(151.79)	151.79					
PA	Delphi Auto Systems - North America	31309	02/02/05	03/04/05	442.00	429.00	13.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31351	02/08/05	03/10/05	1,768.00	1,716.00	52.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31355	02/09/05	03/11/05	442.00	429.00	13.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31405	02/14/05	03/16/05	442.00	429.00	13.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31470	02/18/05	03/20/05	61,700.00	-	61,700.00	6515		AES26570		
PA	Delphi Auto Systems - North America	31494	02/21/05	03/23/05	4,420.00	4,290.00	130.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31557	02/24/05	03/26/05	3,536.00	3,432.00	104.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31578	02/25/05	03/27/05	2,210.00	2,145.00	65.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31582	02/25/05	03/27/05	473.76	430.08	43.68	5319	7/21/03	550035619		
PA	Delphi Auto Systems - North America	31600	02/28/05	03/30/05	1,326.00	1,287.00	39.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31618	03/01/05	03/31/05	884.00	858.00	26.00	5325	7/21/03	550035621		
PA	Delphi Auto Systems - North America	31630	03/02/05	04/01/05	884.00	858.00	26.00	5325	7/21/03	550035621		

enclosed

ENERGY CONVERSION SYSTEMS - NORTH AMERICA
DELPHI ACCOUNTS RECEIVABLE
OCTOBER 8, 2005

UNSECURED CLAIM

(ISSUED PRIOR TO SEPTEMBER 28, 2006)

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PA	Delphi Auto Systems - North America	19961	01/28/03	02/27/03	1,255.60	1,185.50	79.10	4403		550014405		
PA	Delphi Auto Systems - North America	19987	01/29/03	02/28/03	2,531.20	2,373.00	158.20	4403		550014405		
PA	Delphi Auto Systems - North America	20035	01/31/03	03/02/03	5,894.19	-	5,894.19	3848		550004848		
PA	Delphi Auto Systems - North America	20075	02/03/03	03/05/03	2,947.10	699.29	2,247.81	3848		550004848		
PA	Delphi Auto Systems - North America	20148	02/07/03	03/09/03	30,010.50	19,677.50	10,333.00	4658		550014401		
PA	Delphi Auto Systems - North America	25979	01/28/04	02/27/04	4,953.31	4,936.88	25.43	4400		550014401		
PA	Delphi Auto Systems - North America	26153	02/09/04	03/07/04	7,339.44	7,326.72	12.72	5729		550004848		
PA	Delphi Auto Systems - North America	26291	02/17/04	03/18/04	473.46	429.78	43.68	5319	7/21/03	550035619	enclosed	
PA	Delphi Auto Systems - North America	26308	02/19/04	03/19/04	4,018.22	3,978.24	39.98	4401		550014403	enclosed	
PA	Delphi Auto Systems - North America	26394	02/24/04	03/25/04	473.76	430.08	43.68	5319	7/21/03	550035619	enclosed	
PA	Delphi Auto Systems - North America	26650	03/10/04	04/09/04	3,998.40	3,646.40	352.00	4816	1/31/03	550024118	enclosed	
PA	Delphi Auto Systems - North America	1742	03/25/04	03/25/04	11,050.12	(1,338.27)	1,338.27	4401		550014403		
PA	Delphi Auto Systems - North America	26895	03/25/04	04/24/04		10,940.16	109.96					
PA	Delphi Auto Systems - North America	1661	04/23/04	04/23/04	(1,614.35)	(14,577.74)	1,614.35					
PA	Delphi Auto Systems - North America	1677	05/21/04	05/21/04	(3,058.78)	(3,321.45)	3,058.78					
PA	Delphi Auto Systems - North America	1681	06/03/04	06/03/04	(594.76)	(8,326.67)	594.76					
PA	Delphi Auto Systems - North America	1682	06/03/04	06/03/04	947.52	(18.95)	966.47	5319	7/21/03	550035619		
PA	Delphi Auto Systems - North America	1683	06/04/04	06/04/04	473.46	205.95	267.51	5319	7/21/03	550035619		
PA	Delphi Auto Systems - North America	1687	06/08/04	06/08/04	2,082.50	-	2,082.50	4816	1/31/03	550024118	enclosed	
PA	Delphi Auto Systems - North America	28241	07/20/04	08/19/04	4,362.24	-	4,362.24	5593		5550014400		
PA	Delphi Auto Systems - North America	28618	08/01/04	09/03/04	(0.65)	134.83	2.12					
PA	Delphi Auto Systems - North America	28888	08/04/04	09/03/04	136.95	-	136.95	4620		550019141	enclosed	
PA	Delphi Auto Systems - North America	1747	08/13/04	08/13/04	3,498.60	-	3,498.60	4816	1/31/03	550024118	enclosed	
PA	Delphi Auto Systems - North America	29150	08/17/04	09/16/04	2,976.77	-	2,976.77	4793	7/1/02	550024107	enclosed	
PA	Delphi Auto Systems - North America	29188	08/18/04	09/17/04								
PA	Delphi Auto Systems - North America	29309	08/25/04	09/24/04								
PA	Delphi Auto Systems - North America	1755	08/26/04	08/26/04	(1,981.25)	(2,245.82)	2,245.82					
PA	Delphi Auto Systems - North America	29321	08/26/04	09/25/04	3,978.24	-	3,978.24	4401		550014403	enclosed	
PA	Delphi Auto Systems - North America	29343	08/26/04	09/26/04	6,997.20	-	6,997.20	4816	1/31/03	550024118	enclosed	
PA	Delphi Auto Systems - North America	29363	08/30/04	09/29/04	(16.32)		16.32					
PA	Delphi Auto Systems - North America	29367	09/30/04	09/29/04	2,949.12	-	2,949.12	5593		5550014400	enclosed	
PA	Delphi Auto Systems - North America	29458	09/03/04	10/03/04	6,247.50	6,164.20	83.30	4816	1/31/03	550024118		
PA	Delphi Auto Systems - North America	29486	09/08/04	10/08/04	1,221.12	1,153.28	67.84	5729		550004848		
PA	Delphi Auto Systems - North America	29520	09/09/04	10/09/04	6,247.50	6,211.80	35.70	4816	1/31/03	550024118		
PA	Delphi Auto Systems - North America	29559	09/20/04	10/20/04	342.38	1,068.48	5.30	4820		550019141		
PA	Delphi Auto Systems - North America	29666	09/20/04	10/20/04	1,085.44	1,068.48	16.96	5729		550004848		
PA	Delphi Auto Systems - North America	29678	09/21/04	10/21/04	479.33	471.91	7.42	4820		550019141		
PA	Delphi Auto Systems - North America	29684	09/21/04	10/21/04	1,085.44	1,068.48	16.96	5729		550004848		
PA	Delphi Auto Systems - North America	1787	09/22/04	09/22/04	(588.30)		588.30					
PA	Delphi Auto Systems - North America	1788	09/22/04	09/22/04	(135.13)		135.13					
PA	Delphi Auto Systems - North America	1789	09/22/04	09/22/04	(753.77)		753.77					
PA	Delphi Auto Systems - North America	29726	09/23/04	10/23/04	2,670.57	2,628.22	41.35	4820		550019141		
PA	Delphi Auto Systems - North America	29767	09/24/04	10/24/04	949.76	934.92	14.84	5729		550004848		
PA	Delphi Auto Systems - North America	1793	09/26/04	09/28/04	(207.59)		207.59					
PA	Delphi Auto Systems - North America	1794	09/28/04	09/28/04	(116.63)		116.63					
PA	Delphi Auto Systems - North America	29838	09/28/04	10/28/04	949.76	934.92	14.84	5729		550004848		

ENERGY CONVERSION SYSTEMS - NORTH AMERICA
DELPHI ACCOUNTS RECEIVABLE
OCTOBER 8, 2005

PRIORITY CLAIM

(ISSUED AFTER SEPTEMBER 28, 2006)

Shipping Location	Customer	Invoice Number	Invoice Date	Due Date	Original Invoice Amount	Amount Paid	Open Invoice Amount	Sales Order	Contract Date	Customer PO No.	Bill of Lading	Delivery Confirmation
PA	Delphi Auto Systems - North America	33423	09/28/05	10/28/05	8,842.08	-	8,842.08	4287	7/1/02	550007407		enclosed
PA	Delphi Auto Systems - North America	33437	08/29/05	10/29/05	473.76	-	473.76	5319	7/21/03	550035519		enclosed
PA	Delphi Auto Systems - North America	33438	08/29/05	10/29/05	6,830.00	-	6,830.00	5325	7/21/03	550035621		enclosed
PA	Delphi Auto Systems - North America	33448	08/29/05	10/29/05	2,800.00	-	2,800.00	6808		JMS42303		enclosed

Total Priority A/R - Kane, PA

\$ 18,745.84

ENERGY CONVERSION SYSTEMS - NORTH AMERICA
DELPHI ACCOUNTS RECEIVABLE
OCTOBER 8, 2005

UNSECURED CLAIM

(ISSUED PRIOR TO SEPTEMBER 28, 2006)

Shipping Location	Customer	Invoice Number	Invoice Date	Due Date	Original Invoice Amount	Amount Paid	Open Invoice Amount	Sales Order	Customer PO No.	Contract No.	Bill of Lading	Packing List	Delivery Confirmation
MS	Delphi Auto Systems - North America	1010278	02/18/05	02/28/05	2,654.40	0.00	2,654.40	18577	450082359	450082359			
MS	Delphi Auto Systems - North America	105066	03/24/05	04/03/05	4,500.00	0.00	4,500.00		JMS40860	JMS40860		enclosed	
MS	Delphi Auto Systems - North America	Misc Debit	05/24/05	06/03/05	1,461.13	(1,461.13)	0.00						
MS	Delphi Auto Systems - North America	1011841	05/31/05	06/10/05	1,660.00	0.00	1,660.00	17711	450100714	450100714		enclosed	enclosed
MS	Delphi Auto Systems - North America	1011997	06/09/05	06/19/05	922.20	0.00	922.20	17046	550053387	550053387		enclosed	enclosed
MS	Delphi Auto Systems - North America	1012122	06/17/05	06/27/05	2,071.78	0.00	2,071.78	17129	550054565	550054565		enclosed	enclosed
MS	Delphi Auto Systems - North America	1012128	06/18/05	06/28/05	1,152.00	0.00	1,152.00	17828	JMS41819	JMS41819		enclosed	enclosed
MS	Delphi Auto Systems - North America	1012149	06/20/05	06/30/05	2,305.50	0.00	2,305.50	17046	550053387	550053387		enclosed	enclosed
MS	Delphi Auto Systems - North America	1012288	07/01/05	07/11/05	756.00	0.00	756.00	17828	JMS41819	JMS41819		enclosed	
MS	Cums Discr		07/11/05	07/21/05	4,815.36	(4,815.36)	0.00						
MS	Delphi Auto Systems - North America	1012349	07/12/05	07/22/05	24,774.40	0.00	24,774.40	17028	550054565	550054565		enclosed	
MS	Delphi Auto Systems - North America	1012429	07/20/05	07/30/05	7,078.40	6,343.30	735.10	17028	550054565	550054565		enclosed	
MS	Delphi Auto Systems - North America	1012454	07/20/05	07/30/05	720.00	0.00	720.00	17942	JMS42162	JMS42162		enclosed	
MS	Delphi Auto Systems - North America	1012448	07/21/05	07/31/05	3,238.84	2,878.98	359.86	17178	550016187	550016187		enclosed	
MS	Delphi Auto Systems - North America	1012650	08/09/05	08/19/05	922.20	0.00	922.20	18036	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1012688	08/10/05	08/20/05	1,844.40	0.00	1,844.40	18036	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1012704	08/12/05	08/22/05	1,844.40	0.00	1,844.40	18036	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1012731	08/15/05	08/25/05	922.20	0.00	922.20	18036	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1012744	08/16/05	08/26/05	922.20	0.00	922.20	18036	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	105120	08/17/05	08/27/05	5,000.00	0.00	5,000.00	18036	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1012759	08/17/05	08/27/05	1,075.90	0.00	1,075.90	18036	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1012787	08/18/05	08/28/05	1,075.90	0.00	1,075.90	18036	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1012813	08/22/05	09/01/05	1,075.90	0.00	1,075.90	18036	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1012827	08/22/05	09/01/05	1,075.90	0.00	1,075.90	18036	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1012843	08/23/05	09/02/05	1,075.90	0.00	1,075.90	18036	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1012856	08/24/05	09/03/05	1,075.90	0.00	1,075.90	18036	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1012875	08/25/05	09/04/05	1,075.90	0.00	1,075.90	18036	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1012891	08/26/05	09/05/05	1,075.90	0.00	1,075.90	18036	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1012921	08/29/05	09/08/05	2,151.80	0.00	2,151.80	17046	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1012919	08/31/05	09/10/05	2,612.80	0.00	2,612.80	17046	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1012920	09/01/05	09/11/05	2,151.80	0.00	2,151.80	17046	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1012928	09/02/05	09/12/05	2,151.80	0.00	2,151.80	17046	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1012954	09/06/05	09/16/05	2,151.80	0.00	2,151.80	17046	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1012934	09/06/05	09/16/05	375.00	0.00	375.00	17046	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1012835	09/08/05	09/18/05	25.00	0.00	25.00	18146	JMS42554	JMS42554		enclosed	
MS	Delphi Auto Systems - North America	1012970	09/07/05	09/17/05	2,477.64	0.00	2,477.64	18146	JMS42554	JMS42554		enclosed	
MS	Delphi Auto Systems - North America	1012992	09/08/05	09/18/05	11,325.00	0.00	11,325.00	18080	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1012996	09/08/05	09/18/05	1,075.90	0.00	1,075.90	18036	550054565	550054565		enclosed	
MS	Delphi Auto Systems - North America	1012988	09/09/05	09/19/05	3,227.70	0.00	3,227.70	18036	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1013019	09/12/05	09/22/05	5,379.50	0.00	5,379.50	18036	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1013030	09/13/05	09/23/05	2,151.80	0.00	2,151.80	18036	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1013038	09/14/05	09/24/05	2,151.80	0.00	2,151.80	18036	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1013060	09/15/05	09/25/05	1,526.80	0.00	1,526.80	18036	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1013079	09/16/05	09/26/05	3,227.70	0.00	3,227.70	18036	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1013088	09/19/05	09/29/05	4,142.25	0.00	4,142.25	17026	550053387	550053387		enclosed	
MS	Delphi Auto Systems - North America	1013084	09/19/05	09/29/05	2,488.13	0.00	2,488.13	17129	550054565	550054565		enclosed	
MS	Delphi Auto Systems - North America	1013095	09/19/05	09/29/05	890.00	462.45	387.55	17851	550054565	550054565		enclosed	
MS	Delphi Auto Systems - North America	1013128	09/21/05	10/01/05	15,100.00	0.00	15,100.00	18080	550054565	550054565		enclosed	
MS	Delphi Auto Systems - North America	1013125	09/21/05	10/01/05	8,630.72	0.00	8,630.72	17323	550015795	550015795		enclosed	
MS	Delphi Auto Systems - North America	1013153	09/21/05	10/01/05	480.25	0.00	480.25	17026	550049084	550049084		enclosed	
MS	Delphi Auto Systems - North America	1013153	09/22/05	10/02/05	9,630.72	0.00	9,630.72	17323	550015795	550015795		enclosed	

ENERGY CONVERSION SYSTEMS - NORTH AMERICA
DELPHI ACCOUNTS RECEIVABLE
OCTOBER 8, 2005

UNSECURED CLAIM

(ISSUED PRIOR TO SEPTEMBER 28, 2008)

Shipping Location	Customer	Invoice Number	Invoice Date	Due Date	Original Invoice Amount	Amount Paid	Open Invoice Amount	Sales Order	Customer PO No.	Contract No.	Bill of Lading	Packing List	Delivery Confirmation
MS	Delphi Auto Systems - North America	1013154	09/22/05	10/02/05	9,437.50	0.00	9,437.50	18228	550054565	550054565	enclosed		
MS	Delphi Auto Systems - North America	1013152	09/22/05	10/02/05	2,761.50	0.00	2,761.50	17026	550048084	550048084	enclosed		
MS	Delphi Auto Systems - North America	1013167	09/23/05	10/03/05	11,325.00	0.00	11,325.00	18228	550054565	550054565	enclosed		
MS	Delphi Auto Systems - North America	1013165	09/23/05	10/03/05	1,075.90	0.00	1,075.90	18036	550053387	550053387	enclosed		enclosed
MS	Delphi Auto Systems - North America	1013179	09/28/05	10/06/05	4,303.60	0.00	4,303.60	18036	550053387	550053387	enclosed		enclosed
Total Unsecured AR - Mississippi							\$ 183,835.39						

ENERGY CONVERSION SYSTEMS - NORTH AMERICA
DELPHI ACCOUNTS RECEIVABLE
OCTOBER 8, 2005

PRIORITY CLAIM

(ISSUED AFTER SEPTEMBER 28, 2005)

Shipping Location	Customer	Invoice Number	Invoice Date	Due Date	Original Invoice Amount	Amount Paid	Open Invoice Amount	Sales Order	Customer PO No.	Contract No.	Bill of Lading	Delivery Confirmation
MS	Delphi Auto Systems - North America	1013185	09/28/05	10/08/05	16,987.50	0.00	16,987.50	18228	550054585	550016187	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013211	09/28/05	10/08/05	16,803.76	0.00	16,803.76	17545	550006042	550015795	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013204	09/28/05	10/08/05	9,630.72	0.00	9,630.72	17323	550013358	550049084	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013202	09/28/05	10/08/05	6,019.20	0.00	6,019.20	17324	550053387	550015795	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013184	09/28/05	10/08/05	2,761.50	0.00	2,761.50	17026	550049084	550053387	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013196	09/28/05	10/08/05	2,151.80	0.00	2,151.80	18036	550053387	550015795	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013213	09/28/05	10/08/05	2,151.80	0.00	2,151.80	18036	550053387	550015795	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013201	09/28/05	10/08/05	2,034.00	0.00	2,034.00	17325	550007211	550015795	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013189	09/28/05	10/08/05	13,212.50	0.00	13,212.50				enclosed	enclosed
MS	Delphi Auto Systems - North America	1013215	09/28/05	10/08/05	1,953.35	0.00	1,953.35	18282	550016188	550016187	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013258	09/30/05	10/10/05	29,509.42	0.00	29,509.42	17178	550016187	550016187	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013257	09/30/05	10/10/05	14,786.75	0.00	14,786.75	18278	550016187	550016187	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013255	09/30/05	10/10/05	4,303.80	0.00	4,303.80	18036	550053387	550015795	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013270	10/03/05	10/13/05	14,446.08	0.00	14,446.08	17323	550013358	550013358	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013271	10/03/05	10/13/05	6,019.20	0.00	6,019.20	17324	550013358	550013358	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013285	10/04/05	10/14/05	11,325.00	0.00	11,325.00	18228	550054585	550015795	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013278	10/04/05	10/14/05	6,019.20	0.00	6,019.20	17324	550013358	550015795	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013284	10/04/05	10/14/05	4,815.36	0.00	4,815.36	17323	550013358	550015795	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013280	10/04/05	10/14/05	2,301.25	0.00	2,301.25	17026	550049084	550049084	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013281	10/05/05	10/15/05	495.33	0.00	495.33	18303	JMS42877	JMS42877	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013282	10/05/05	10/15/05	16,803.76	0.00	16,803.76	17545	550006042	550006042	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013287	10/05/05	10/15/05	9,630.72	0.00	9,630.72	17323	550015795	550015795	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013283	10/05/05	10/15/05	7,550.00	0.00	7,550.00	18228	550054585	550054585	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013286	10/05/05	10/15/05	2,465.28	0.00	2,465.28	16212	550052549	550052549	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013285	10/05/05	10/15/05	1,380.75	0.00	1,380.75	17028	550049084	550049084	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013316	10/06/05	10/16/05	349.78	0.00	349.78	17039	550016187	550016187	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013311	10/06/05	10/16/05	9,630.72	0.00	9,630.72	17323	550015795	550015795	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013312	10/06/05	10/16/05	5,379.50	0.00	5,379.50	18036	550053387	550053387	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013317	10/06/05	10/16/05	2,761.50	0.00	2,761.50	17028	550049084	550049084	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013331	10/07/05	10/17/05	410.88	0.00	410.88	18212	550052549	550052549	enclosed	enclosed
MS	Delphi Auto Systems - North America	1013330	10/07/05	10/17/05	4,815.36	0.00	4,815.36	17323	550015795	550015795	enclosed	enclosed
MS	Delphi Auto Systems - North America	Misc Debits		01/10/00	2,214.72	0.00	2,214.72	17028	550049084	550049084	enclosed	enclosed
					(7,240.51)							

Total Priority A/R - Mississippi

\$ 238,360.80

EXHIBIT B

EVIDENCE OF TRANSFER OF CLAIM

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
In re:	:	
	:	
Delphi Automotive Systems, LLC,	:	Chapter 11
	:	Case No. 05-44481
Debtors.	:	(Jointly Administered)
	:	
-----X		

TO: THE DEBTOR AND THE BANKRUPTCY COURT

For value received, the adequacy and sufficiency of which are hereby acknowledged, **Merrill Lynch Credit Products, LLC** ("Assignor"), as assignee of SPCP GROUP, L.L.C., as Agent for Silver Point Capital Fund, L.P. and Silver Point Capital Offshore Fund Ltd. (which was itself assignee of Energy Conversion Systems Holdings Company), hereby unconditionally and irrevocably sells, transfers and assigns to **SPECIAL SITUATIONS INVESTING GROUP, INC.** ("Assignee") all of its right, title, interest, claims and causes of action in and to, or arising under or in connection with, its general unsecured claim (as such term is defined in Section 101(5) of the U.S. Bankruptcy Code) in the total amount of \$1,377,687.00 against Delphi Automotive Systems, LLC or any one of its operating subsidiaries, the debtor-in-possession in the chapter 11 reorganization case entitled, *In re: Delphi Automotive Systems, LLC*, Chapter 11 Case, Case No. 05-44481 pending in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), and any and all proofs of claim assigned to Assignor by the previous owner thereof and any and all notices of Evidence of Transfer filed by Assignor with the Bankruptcy Court in respect of the foregoing claim.

Assignor hereby waives any objection to the transfer of the Assigned Claim to Assignee on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Assignor acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Assignor transferring to Assignee the foregoing claim and recognizing the Assignee as the sole owner and holder of the Assigned Claim, Assignor further directs the Debtor, the Bankruptcy Court and all other interested parties that all further notices relating to the Assigned Claim, and all payments or distributions of money or property in respect of claim, shall be delivered or made to the Assignee.

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IN WITNESS WHEREOF, this EVIDENCE OF TRANSFER OF CLAIM IS
EXECUTED THIS 20th day of November, 2006.

MERRILL LYNCH CREDIT PRODUCTS, LLC

By:  

Name: *Ronald Terek*
Title: *Vice President*

**SPECIAL SITUATIONS INVESTING GROUP,
INC.**

By: 

Name:
Title: **Brian Clarke**
Authorized Signatory

EXHIBIT C

Address for Notices:

Special Situations Investing Group, Inc.
c/o Goldman, Sachs & Co.
85 Broad Street – 27th Floor
New York, NY 10004
Attn: Albert Dombrowski

Wire Instructions:

Chase NY
ABA # 021000021
A/C Name: Special Situations Investing Group, Inc.
A/C # 066906601
Ref: Delphi Claims
Attn: Philip Green